

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

09 Custer
0172 Miles City Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,207,018.27	4,206,671.70	346.57	0.00	0.00	0.00
21XX Support Services - Students	242,216.08	242,216.08	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	32,197.17	32,197.17	0.00	0.00	0.00	0.00
222X Educational Media Services	209,740.81	209,740.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	133,486.46	133,486.46	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	507,717.01	507,717.01	0.00	0.00	0.00	0.00
25XX Support Services - Business	150,287.74	0.00	150,287.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	574,451.33	558,658.98	2,169.35	13,623.00	0.00	0.00
27XX Student Transportation Services	69,075.65	55,075.65	0.00	14,000.00	0.00	0.00
31XX Food Services	205,694.04	205,694.04	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,320.82	5,320.82	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	79,978.81	79,978.81	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	78,995.74	0.00	XXXXXXXXXX	78,995.74	0.00	0.00
Totals	6,496,179.93	6,236,757.53	152,803.66	106,618.74	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,496,179.93					
Line A	Preliminary Indirect Cost Rate [C divided by B] 152,803.66/6,236,757.53		2.45%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

09 Custer
0173 Kircher Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	146,708.35	143,153.58	0.00	3,554.77	0.00	0.00
21XX Support Services - Students	12,015.66	12,015.66	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	431.00	431.00	0.00	0.00	0.00	0.00
222X Educational Media Services	801.93	801.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,312.88	1,312.88	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,100.00	2,100.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,119.52	0.00	17,119.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,742.45	17,742.45	0.00	0.00	0.00	0.00
27XX Student Transportation Services	15,044.47	15,044.47	0.00	0.00	0.00	0.00
31XX Food Services	11,291.91	11,291.91	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	88.00	0.00	XXXXXXXXXX	88.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	15,647.63	15,647.63	XXXXXXXXXX	0.00	0.00	0.00
Totals	240,303.80	219,541.51	17,119.52	3,642.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	240,303.80					
Line A	Preliminary Indirect Cost Rate [C divided by B] 17,119.52/219,541.51		7.80%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 7.71%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

09 Custer
0177 Trail Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	28,766.65	28,766.65	0.00	0.00	0.00	0.00
222X Educational Media Services	438.50	438.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,414.67	0.00	1,414.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,113.28	4,113.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,108.75	4,108.75	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	784.30	784.30	XXXXXXXXXX	0.00	0.00	0.00
Totals	39,626.15	38,211.48	1,414.67	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	39,626.15					
Line A	Preliminary Indirect Cost Rate [C divided by B] 1,414.67/38,211.48		3.70%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

09 Custer
0179 Spring Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	24,887.99	24,887.99	0.00	0.00	0.00	0.00
222X Educational Media Services	86.20	86.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,723.33	0.00	1,723.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,619.41	3,619.41	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,581.00	3,581.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	588.23	588.23	XXXXXXXXXX	0.00	0.00	0.00
Totals	34,486.16	32,762.83	1,723.33	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	34,486.16					
Line A	Preliminary Indirect Cost Rate [C divided by B] 1,723.33/32,762.83		5.26%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

09 Custer
0182 Cottonwood Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	27,416.61	27,317.66	0.00	98.95	0.00	0.00
222X Educational Media Services	546.25	546.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,083.52	0.00	2,083.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,581.56	4,581.56	0.00	0.00	0.00	0.00
27XX Student Transportation Services	8,472.15	8,472.15	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	784.30	784.30	XXXXXXXXXX	0.00	0.00	0.00
Totals	43,884.39	41,701.92	2,083.52	98.95	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	43,884.39					
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,083.52/41,701.92		5.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

09 Custer
0184 Moon Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	25,522.35	25,522.35	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	107.02	107.02	0.00	0.00	0.00	0.00
222X Educational Media Services	1,222.37	1,222.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,763.23	0.00	1,763.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,156.59	2,156.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,085.08	2,085.08	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	588.22	588.22	XXXXXXXXXX	0.00	0.00	0.00
Totals	33,444.86	31,681.63	1,763.23	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	33,444.86					
Line A	Preliminary Indirect Cost Rate [C divided by B] 1,763.23/31,681.63		5.57%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

09 Custer
0187 Kinsey Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	132,096.63	131,917.70	178.93	0.00	0.00	0.00
21XX Support Services - Students	565.81	565.81	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,596.45	5,596.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,818.00	1,818.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,525.50	0.00	28,525.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	34,556.99	34,556.99	0.00	0.00	0.00	0.00
27XX Student Transportation Services	27,755.15	27,755.15	0.00	0.00	0.00	0.00
31XX Food Services	17,611.76	17,611.76	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	9,999.78	9,999.78	XXXXXXXXXX	0.00	0.00	0.00
Totals	258,526.07	229,821.64	28,704.43	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	258,526.07					
Line A	Preliminary Indirect Cost Rate [C divided by B] 28,704.43/229,821.64		12.49%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**09 Custer
0189 S Y Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	27,954.35	27,954.35	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	513.00	513.00	0.00	0.00	0.00	0.00
222X Educational Media Services	84.42	84.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,573.09	0.00	6,573.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	789.00	789.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,334.00	2,334.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	784.28	784.28	XXXXXXXXXX	0.00	0.00	0.00
Totals	39,032.14	32,459.05	6,573.09	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	39,032.14					
Line A	Preliminary Indirect Cost Rate [C divided by B] 6,573.09/32,459.05		20.25%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

09 Custer
0190 S H Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	30,596.36	30,596.36	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	406.80	406.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	227.00	227.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,386.80	0.00	2,386.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,651.08	2,651.08	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,807.50	1,807.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,372.52	1,372.52	XXXXXXXXXX	0.00	0.00	0.00
Totals	39,448.06	37,061.26	2,386.80	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	39,448.06					
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,386.80/37,061.26		6.44%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

09 Custer
0192 Custer County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,109,642.92	2,109,642.92	0.00	0.00	0.00	0.00
21XX Support Services - Students	238,880.61	238,880.61	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,469.91	5,469.91	0.00	0.00	0.00	0.00
222X Educational Media Services	102,737.88	102,737.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	89,414.83	89,414.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	357,072.23	345,520.74	11,551.49	0.00	0.00	0.00
25XX Support Services - Business	96,710.62	0.00	96,710.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	420,410.34	419,415.83	740.71	253.80	0.00	0.00
27XX Student Transportation Services	245,556.65	224,556.65	0.00	21,000.00	0.00	0.00
34XX Extracurricular - Activities	31,709.20	31,709.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	214,355.12	189,355.12	0.00	25,000.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	79,114.40	0.00	XXXXXXXXXX	79,114.40	0.00	0.00
Totals	3,991,074.71	3,756,703.69	109,002.82	125,368.20	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,991,074.71					
Line A	Preliminary Indirect Cost Rate [C divided by B] 109,002.82/3,756,703.69		2.90%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

09 Custer
9692 Big Country Coop

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	10,079.16	10,079.16	0.00	0.00	0.00	0.00
21XX Support Services - Students	35,207.22	35,207.22	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	309.50	309.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,311.49	2,833.30	2,478.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,013.36	6,013.36	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	172,553.00	172,553.00	XXXXXXXXXX	0.00	0.00	0.00
Totals	229,473.73	226,995.54	2,478.19	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	229,473.73					
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,478.19/226,995.54		1.09%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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